Works Cited & Annotated Bibliography

IBA Practicum Experience: Tyāga LLC Business Formation

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U.S. Small Business Administration. "Choose a Business Structure." SBA.gov, www.sba.gov/business-guide/launch-your-business/choose-business-structure. Accessed 10 Sept. 2025.

Internal Revenue Service. "Limited Liability Company (LLC)." IRS.gov, Publication 3402, www.irs.gov/businesses/small-businesses-self-employed/limited-liability-company-llc. Accessed 12 Sept. 2025.

Tyāga LLC. "Articles of Organization." State of Ohio Secretary of State Business Filing, 15 Sept. 2025. [Internal company document]

World Intellectual Property Organization. "What is Intellectual Property?" WIPO.int, www.wipo.int/about-ip/en. Accessed 3 Feb. 2026.

Cannon, Christopher M. "Chiron's Cosmic Legacy: Pilot Script (Sections I-II)." Chuck's Barn Media Division, Jan. 2026. [Unpublished manuscript]

Annotated Bibliography

Business Formation & Legal Structure

Ohio Secretary of State. "Business Services: LLC Formation." Ohio.gov, sos.state.oh.us/businesses/starting-a-business. Accessed 15 Sept. 2025.

This is the official Ohio state government portal for LLC formation. I used this resource to understand the filing requirements for Tyāga LLC's Articles of Organization, including member structure, registered agent designation, and perpetual duration election. The site provided downloadable forms and step-by-step instructions for completing the business entity filing process in Ohio. This source is critical for demonstrating that Tyāga LLC is a legally registered business entity, not a hypothetical exercise.

U.S. Small Business Administration. "Choose a Business Structure." SBA.gov, www.sba.gov/business-guide/launch-your-business/choose-business-structure. Accessed 10 Sept. 2025.

The SBA's guide to business structures informed my decision to form Tyāga as a member-managed LLC rather than a corporation or partnership. This resource explains the advantages of LLCs for small creative businesses: limited liability protection, pass-through taxation, and operational flexibility. I used this to understand how equity stakes are distributed among members (Christopher Cannon 60%, Danavan Gentiles 20%, Elderworld Studios 15%) and how member-managed structures allow creative professionals to retain control while onboarding collaborators.

Internal Revenue Service. "Limited Liability Company (LLC)." IRS.gov, Publication 3402, www.irs.gov/businesses/small-businesses-self-employed/limited-liability-company-llc. Accessed 12 Sept. 2025.

IRS Publication 3402 clarifies the tax treatment of LLCs and the distinction between single-member and multi-member entities. Since Tyāga is a multi-member LLC, it is taxed as a partnership by default unless we elect corporate taxation. This document helped me understand how profits and losses flow through to individual members' tax returns, which is relevant to how we structure revenue sharing from music publishing, NFT sales, and licensing deals.

Trademark & Intellectual Property

United States Patent and Trademark Office. "Trademark Electronic Application System (TEAS)." USPTO.gov, www.uspto.gov/trademarks/apply. Accessed 9 Feb. 2026.

TEAS is the official USPTO online filing system for federal trademark applications. I used this portal to submit Application Serial No. 99392924 for the "TY" mark, including uploading the teal octopus logo and describing the services under International Class 041 (music publishing and entertainment). This resource demonstrates the legal process of establishing brand protection, which is essential for any business seeking to monetize intellectual property across multiple platforms.

United States Patent and Trademark Office. "U.S. Trademark Application Serial No. 99392924 - TY." Official Gazette of the United States Patent and Trademark Office, 9 Feb. 2026. Office Action (Nonfinal).

This is the actual Office Action issued by USPTO Examining Attorney Sierra Zellner on February 9, 2026. It identifies three issues requiring amendment: (1) clarification of services identification under Class 041, (2) correction of the color claim to match the drawing (black, white, teal), and (3) withdrawal of the unnecessary Section 2(f) acquired distinctiveness claim. The deadline for response is May 9, 2026. This document is proof that the trademark filing is real and currently under examination by the federal government.

World Intellectual Property Organization. "What is Intellectual Property?" WIPO.int, www.wipo.int/about-ip/en. Accessed 3 Feb. 2026.

WIPO's introductory guide to intellectual property explains the distinction between copyrights, trademarks, and patents. This helped me understand that the Chiron pilot script is protected by copyright (automatic upon creation), while the "TY" brand requires trademark registration (requires application and approval). This conceptual framework is essential for understanding how IBA's IP portfolio is structured: creative works are copyrighted, brands are trademarked, and both can be monetized through licensing, NFTs, and distribution deals.

Music Industry & Revenue Models

Recording Industry Association of America. "2024 Year-End Music Industry Revenue Report." RIAA.com, 2025, www.riaa.com/reports. Accessed 8 Feb. 2026.

The RIAA's 2024 report documents $28.6 billion in global recorded music revenue, with streaming accounting for 84% of total revenue. This data supports the market analysis section of the Tyāga pitch deck, demonstrating that there is a substantial addressable market for music publishing and distribution services. The report also highlights emerging revenue streams like sync licensing and direct-to-fan platforms, which align with Tyāga's Web3 distribution strategy.

National Association of Music Publishers. "Music Publishing Services and Licensing." NMPA.org, www.nmpa.org. Accessed 5 Feb. 2026.

NMPA represents music publishers and explains the core functions of music publishing: copyright administration, royalty collection, licensing, and sync placement. Tyāga's classification under International Class 041 includes "music publishing services," meaning the company will perform these functions for Christopher Cannon Music's catalog and potentially for third-party artists through Chuck's Barn's distribution platform. This source clarifies the professional scope of Tyāga's business operations.

Web3, NFTs, & Decentralized Funding

Andreessen Horowitz. "a16z Crypto." Andreessen Horowitz, 2026, a16z.com/crypto. Accessed 15 Feb. 2026.

a16z Crypto is the venture capital arm of Andreessen Horowitz focused on Web3 infrastructure investments. Their portfolio includes blockchain protocols, decentralized applications, and NFT platforms. This is the target investor for Tyāga's Series Seed funding round because a16z understands censorship-resistant IP preservation, token-based crowdfunding, and decentralized content distribution—concepts that traditional angel investors do not prioritize. The firm's published investment thesis supports Tyāga's positioning as infrastructure, not just content.

Ethereum Foundation. "Non-Fungible Tokens (NFTs)." Ethereum.org, ethereum.org/en/nft. Accessed 18 Jan. 2026.

The Ethereum Foundation's NFT explainer describes how NFTs represent unique digital assets with verifiable ownership on the blockchain. Tyāga's strategy includes NFT integration for Chuck's Barn IP—meaning characters, scenes, and derivative art from the Chiron pilot can be minted as collectible assets. This creates a revenue stream beyond traditional licensing and aligns with Web3 entertainment trends where fans own pieces of the creative universe they support.

MintMe.com. "Create Your Own Token." MintMe Coin, mintme.com/coin. Accessed 10 Jan. 2026.

MintMe is the platform where the Tyāga token and Organite Pyramid token were created as community crowdfunding mechanisms. Unlike traditional Kickstarter campaigns, token-based crowdfunding allows supporters to hold tradable assets that may appreciate in value as the project scales. This document demonstrates that Tyāga is already active in Web3 fundraising, not merely planning future implementation. The tokens function as both community engagement tools and potential governance mechanisms.

Kickstarter, Inc. "Create a Project." Kickstarter, www.kickstarter.com/create. Accessed 20 Jan. 2026.

Kickstarter is the crowdfunding platform being used to raise $15,000 for the Red Monster Pedalboard and Vegas mission documentation. This represents

the "pre-seed spark" mentioned in the funding strategy document—traditional crowdfunding for immediate hardware needs, while the larger Web3 infrastructure development will be funded through venture capital. The dual-funding approach demonstrates understanding of capital allocation: Kickstarter for tangible deliverables, a16z for long-term platform development.

Internal Business Documents

Tyāga LLC. "Articles of Organization." State of Ohio Secretary of State Business Filing, 15 Sept. 2025. [Internal company document]

This is the official formation document filed with the Ohio Secretary of State establishing Tyāga | Christopher Cannon Music LLC as a legal entity. It specifies the member-managed structure, ownership percentages (Christopher Cannon 60%, Danavan Gentiles 20%, Elderworld Studios 15%), registered agent (Michael Cannon), and business purpose (music production, Web3/NFT development, media projects). This document is proof that the practicum experience involves real business operations, not hypothetical case studies.

Cannon, Christopher M. "Chiron's Cosmic Legacy: Pilot Script (Sections I-II)." Chuck's Barn Media Division, Jan. 2026. [Unpublished manuscript]

This is the speculative fiction pilot script developed during Weeks 1-2 of the internship. While unpublished, it represents the foundational IP asset for Chuck's Barn Media Division. The script blends scientific accuracy (Chiron as an asteroid-comet hybrid) with speculative mythology (ancient interstellar travelers, the Watchers) and character-driven humor (Chuck's skepticism vs. Alex's idealism). This creative work is the content layer underlying the business infrastructure being built through LLC formation, trademark filing, and fundraising efforts.

International Financial Reporting Standards Foundation. "IFRS 15: Revenue from Contracts with Customers." IFRS.org, 2018, www.ifrs.org/issued-standards/list-of-standards/ifrs-15-revenue-from-contracts-with-customers. Accessed 12 Feb. 2026.

IFRS 15 establishes the international accounting standard for revenue recognition from customer contracts. This is relevant to Tyāga's business model because revenue will come from multiple sources: music publishing royalties, NFT sales, licensing deals, and subscription-based access to the Tyāga platform. Understanding when and how to recognize revenue from these diverse streams is essential for financial forecasting and investor reporting. This standard provides the framework for the 3-year financial projections included in the a16z pitch deck.